

**Nature of Changes:**

Acknowledgment Record Layout (A. ACK Key Record)

Added Sequence Number 0065 PIN Presence Indicator  
Revised Sequence Number 0115 Payment Acknowledgement literal  
Revised Sequence Number 0117 Date of Birth Validity Code

Acknowledgment Record Layout (C. ACK Recap Record)

Sequence number 0130 Changed Name to Filler  
Changed Length to 17  
Sequence number 0140 Changed Name to Acknowledgement File GTX  
Changed Length to 20  
Sequence number 0150 Deleted

Section 5 - Validation - Specific Forms:

Revised ERC 397 to include Form Payment

FORM 2350:

Byte count changed to "0866"  
Revised Form Ref. Field Nos. 0300 and 0310  
Deleted Sequence Number 0320 Jurat/Disclosure  
Revised Sequence Numbers 0330, 0340, 0350, and added 0355  
Added Sequence Numbers 0450, 0460, 0470, and 0480

Form 2688:

Byte count changed to "1161"  
Revised ID for Field Nos. 0280, 0290, and 0300  
Added Sequence Number 0305  
Added Sequence Numbers 0380, 0390, 0400, and 0410

Summary Record:

Sequence nos. 0050, 0055, 0060, 0070, 0080, 0100, 0110, 0120, 0130, 0150, 0160, 0170, 0180, 0185, 0188, 0189, 0190, 0200, 0210, 0220, 0250 and 0290 have been reserved to correspond with ELF summary record format.

ETD Recap Record:

Sequence number 0130 Changed Name to Filler  
Changed Length to 17  
Sequence number 0140 Changed Name to Acknowledgement File GTX  
Changed Length to 20  
Sequence number 0150 Deleted

Revised error reject codes 396 and 397

Added error reject codes 668 and 669

**SECTION 2 - ACKNOWLEDGMENT FORMAT**

(CONTINUED)

**ACKNOWLEDGMENT RECORD LAYOUT**(A) ACK Key Record

Field No. -----	Identification -----	Length -----	Description -----
	Byte Count	4	"0120"
	Start of Record Sentinel	4	"*****"
0000	Record Id	6	Value "ACKbbb"
0010	Filler	2	
0020	Taxpayer Identification Number	9	N (Primary SSN)
0030	Electronic Transmitter Information	16	Numeric ETIN (5), Transmitter's Use Code (2), Julian Day (3), Trans Sequence Number (2) Sequence Num for Form (4)
0040	Form 2688 Extension	12	"Ext Approved" or blank
0050	Acceptance Code	1	"A" = Accepted "R" = Rejected "T" = Transmission Rejected "D" = Duplicate
0060	Filler	3	blank
0065	PIN Presence Indicator	1	0 = No PIN present 1 = Practitioner PIN 2 = Self Select PIN by Practitioner Used 3 = Self-Select PIN On-Line Used " " (blank) = Rejected PIN
0070	Filler	1	blank
0080	Date Accepted	8	YYYYMMDD
0090	DCN of Document	14	Numeric
0100	Number of Error Records	2	Numeric, 00-96
0110	Filler	13	Reserved

**SECTION 2 - ACKNOWLEDGMENT FORMAT** (CONTINUED)

**ACKNOWLEDGMENT RECORD LAYOUT**

(A) ACK Key Record (Continued)

Field No. -----	Identification -----	Length -----	Description -----
0115	Payment Acknowledgement literal	15	"PYMNT RQST RECD" or blank
0117	Date of Birth Validity Code	1	"0" = DOB Validation Not required "1" = All DOB(s) Valid "2" = Primary DOB Mismatch "3" = Spouse DOB Mismatch "4" = Both DOB(s) Mismatch
0119	Filler	4	Reserved
0120	Reserved	1	blank
0130	Reserved	2	blank
	Record Terminus Character	1	Value "#"

**SECTION 2 - ACKNOWLEDGMENT FORMAT** (CONTINUED)

**ACKNOWLEDGMENT RECORD LAYOUT**

(C) ACK Recap Record

Field No. -----	Identification -----	Length -----	Description -----
	Byte Count	4	"0120"
	Start of Record Sentinel	4	"*****"
0000	Record Id	6	Value "RECAPb"
0010	Reserve	8	blank
0020	Reserve	6	blank
0030	Total ETD Document Count	6	Numeric
0040	Electronic Transmitter Identification Number	7	Numeric (includes Transmitter's Use Code)
0050	Julian Day of Transmission	3	Numeric (DDD)
0060	Transmission Sequence Number for Julian Day in (0050)	2	Numeric
0070	Total ETD Documents Accepted	6	Numeric
0080	Reserve	6	blank
0090	Total ETD Documents Rejected	6	Numeric
0100	Reserve	6	blank
0110	Reserve	6	blank
0120	IRS Computed ETD Document Count	6	Numeric
0130	Filler	17	blank
0140	Acknowledgment File GTX	20	blank
	Record Terminus Character	1	Value "#"

NOTE: Fields 0000 and 0020 - 0060 are identical in the original RECAP record.  
Field 0120 is computed by IRS.

## **Section 5 - Validation - Specific Forms**

### **.06 Form Payment (continued)**

#### **(3) Routing Information**

- 396 - The Routing Transit Number (SEQ 0030) must be numeric, first two characters must be 01 through 12 or 21 through 32 and must be present on the Financial Organization Master File (FOMF).
- The Bank Account Number (SEQ 0040) must be 17 characters long and contains 0 to 9, A to Z and '- '.
- The Type of Account (0050) must be "1" for checking or "2" for savings.

#### **(4) Amount of Tax Payment**

- 320 - Amount of Tax Payment (SEQ 0060) must be greater than zeroes.
- For extension, the amount of tax payment cannot be greater than (Amount Taxpayer is Paying (SEQ 0210) of Form 4868 less self and/or spouse's gift tax amount) or amount of income tax paid with Form (SEQ 0270) of Form 2350.
- For Self's Gift Tax Payment, the amount of tax payment cannot be greater than Self Amount of Gift Tax (SEQ 0170) of Form 4868 or amount of Self Gift Tax Paying (SEQ 0300) of Form 2350.
- For Spouse's Gift Tax Payment, the amount of tax payment cannot be greater than Spouse Gift Tax (SEQ 0180) of Form 4868 or amount of Spouse Gift Tax Paying (SEQ 0310) of Form 2350.

#### **(5) Tax Type Code**

- 313 - For extension payment, the Tax Type Code must be 4868E or 2350E.
- For gift tax payment, the Tax Type Code must be 0709P or 0709S.

#### **(6) Requested Payment Date**

- 397 - Must be present and a valid date range.
- Request Payment Date (SEQ 0080) cannot be later than April 15, 2002 when a domestic payment is present. |
- Requested Payment Date (SEQ 0080) cannot be later than June 15, 2002 when a foreign payment is present. |

## FORM 2350

Field No. -----	Identification -----	Form Ref. -----	Length -----	Field Description -----
	Byte Count		4	"0866" for fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		34	Value "FRMbbb2350bbPG01b (9n)b200012b"
0007	Document Sequence Number		16	Numeric
0008	Declaration Control Number		14	Numeric
0010	Taxpayer's Name		35	AN. Allowable special characters are: hyphen (-) less than (<) or space see (see special instructions).
0020	Taxpayer's Name Control		4	First 4 significant characters of taxpayer's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0030	Taxpayer's SSN		9	N
0040	Spouse's Name		35	AN. Allowable special characters are: less than (<), hyphen (-) or space (see special instructions)

## FORM 2350

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0180	Previously Granted Extension (Yes Box)	2	1	"X" or blank
0190	Previously Granted Extension (No Box)	2	1	"X" or blank
0200	Need Add'l Time To Allocate Moving Exp (Yes Box)	3	1	"X" or blank
0210	Need Add'l Time To Allocate Moving Exp (No Box)	3	1	"X" or blank
0220	Date First Arrived in Foreign Country	4a	8	YYYYMMDD
0230	Date Qualifying Period Begins	4b	8	YYYYMMDD
0240	Date Qualifying Period Ends	4b	8	YYYYMMDD
0250	Foreign Home Address	4c	35	AN
0260	Return to US Date	4d	8	YYYYMMDD
0270	Amount of Income Tax Paid With This Form	5	12	N or Blank
0280	Self Gift Box	6	1	"X" or blank
0290	Spouse Gift Box	6	1	"X" or blank
0300	Amount of Self Gift Tax Paying	7a	12	N or blank
0310	Amount of Spouse Gift Tax Paying	7b	12	N or blank

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## FORM 2350

Field Identification No. -----	Form Ref. -----	Length -----	Field Description -----
0330	Taxpayer's PIN Number	5	N or blank
0340	Spouse's PIN Number	5	N or blank
0350	Preparer Name	35	AN. Preparer's name   allowable special characters are: space, less than (<) or hyphen (-).
0355	Preparer Signature Date	8	N or blank
0360	Explain Signature	80	AN or blank
0370	Taxpayer's Name (If Joint Give Spouse's Name)	35	AN. Taxpayer's name allowable special characters are: space, less than (<), hyphen (-) and ampersand (&).
0380	Agent's Name	35	AN. Agent's name allowable special characters are: space, less than (<), hyphen (-) and ampersand (&).
0390	Foreign Street Address	35	AN. Allowable special characters are space, slash, hyphen.
0400	Foreign City, State, Province, or Postal Code	35	AN. Allowable special characters are space, slash and hyphen.
0410	Foreign Country	22	AN. Allowable special Characters are space.
0420	Zip Code	12	N (Left Justified)
0430	Street Address	35	AN. Allowable special characters are space, slash and hyphen
0440	City	22	A. Allowable special characters are space.



FORM 2350

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
0450 State Abbreviation		2	A. (Standard Postal State Abbreviations)
0460 Zip Code		12	N (Left-justified)
0470 Taxpayer's SSN		9	N
0480 Spouse's SSN		9	N or Blank
Record Terminus Character		1	Value "#"

## FORM 2688

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
Byte Count		4	"1161" for fixed;   "nnnn" for variable format
Start of Record Sentinel		4	Value "****"
0000 Record ID		34	Value "FRMbbb2688bbPG01b (9n)b200012b"
0007 Document Sequence Number		16	Numeric
0008 Declaration Control Number		14	Numeric
0010 Taxpayer's Name		35	AN. Allowable special characters are: hyphen (-), less than (<) or space (see special instructions).
0020 Taxpayer's Name Control		4	First 4 significant characters of taxpayer's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0030 Taxpayer's SSN		9	N
0040 Spouse's Name		35	AN. Allowable special characters are: hyphen (-), less than (<), slash (/), comma (,) and space.

## FORM 2688

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
0190 Explain Why Ext. Is Needed (2)	2	80	AN or blank
0200 Explain Why Ext. Is Needed (3)	2	80	AN or blank
0210 Explain Why Ext. Is needed (4)	2	80	AN or blank
0220 Explain Why Ext. Is Needed (5)	2	80	AN or blank
0230 Filed Form 4868 for Auto Extension YES CKBX	3	1	"X" or blank
0240 Filed Form 4868 For Auto Extension NO CKBX	3	1	"X" or blank
0250 Self Gift Box	4	1	"X" or blank
0260 Spouse Gift Box	4	1	"X" or blank
0280 Taxpayer's PIN Number		5	N or blank
0290 Spouse's PIN Number		5	N or blank
0300 Preparer Name		35	AN. Preparer's name allowable special characters are: space, hyphen (-), less than (<) and ampersand (&).
0305 Preparer Signature Date		8	N or blank
0310 Explain Signature		80	AN or blank
0320 Taxpayer's Name (If Joint give spouse)		35	AN. Taxpayer's name allowable special characters are: space, hyphen (-), less than (<) and ampersand (&).

## FORM 2688

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
0330 Agent's Name		35	AN. Agent's name allowable special characters are: space, hyphen (-), less than (<) and ampersand (&).
0340 Street Address		35	AN. Allowable special characters are space, slash, hyphen.
0350 City		22	A. Allowable special character is space.
0360 State		2	A. (Standard Postal State Abbreviations)
0370 Zip Code		12	N (Left-justified)
0380 Foreign Street Address		35	AN. Allowable special characters are space, slash, hyphen.
0390 Foreign City, State Province, or Postal Code		35	AN. Allowable special character are space, slash, hyphen.
0400 Foreign Country		22	A. Allowable special character is space.
0410 Zip Code		12	N (Left-justified)
0430 Primary SSN	N	9	N
0440 Spouse's SSN	N	9	N or Blank

Record Terminus Character 1 Value "#"

## FORM 4868

Field No. -----	Identification -----	Form Ref. ----	Length -----	Field Description -----
	Byte Count		4	"0387" for fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		34	Value "FRMbbb4868bbPG01b (9n)b200012b"
0007	Document Sequence Number		16	Numeric
0008	Declaration Control Number		14	Numeric
0010	Primary Name Control		4	First 4 significant characters of taxpayer's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0020	Spouse's Name Control		4	First 4 significant characters of spouse's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0030	Name Line 1	1	35	AN. Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma(,) and space (see special instruction)
0032	Foreign Street Address		35	AN. Allowable special characters are: space, slash(/), hyphen (-).
0034	Foreign City, State or Province		35	AN. Allowable special characters are: space, slash (/) and hyphen (-).

## SUMMARY RECORD

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"0244" for fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record Id		6	Value "SUMbbb"
0001	Filler		11	blanks
0002	Social Security Number		9	Taxpayer's SSN (Primary Taxpayer's SSN if married filing on joint return)
0003	Filler		8	blank
-----				
0010	Electronic Document Originator Name		35	AN
0020	EFIN of Originator		6	N
0030	Intermediate Service Provider EFIN/SBIN		6	AN or blank
0040	Number of Logical Tax Document (including summary)		6	N (Maximum = 009999)
0050	<b>Reserve</b>		2	<b>blank</b>
0055	<b>Reserve</b>		2	<b>blank</b>
0060	<b>Reserve</b>		2	<b>blank</b>
0070	<b>Reserve</b>		2	<b>blank</b>
0080	<b>Reserve</b>		3	<b>blank</b>
0090	Number of Form Payment		4	N(0000-0999) (Occurrences of 'FRMb')
0100	<b>Reserve</b>		5	<b>blank</b>
0110	<b>Reserve</b>		2	<b>blank</b>
0120	<b>Reserve</b>		2	<b>blank</b>

## SUMMARY RECORD

Field No. -----	Identification -----	Form Ref. ----	Length -----	Field Description -----
0130	Reserve		2	blank
0140	Presence of Authentication Record		1	N(0-1) (Occurrence of 'ATH')
0150	Reserve		1	blank
0160	Reserve		1	blank
0170	Reserve		1	blank
0180	Reserve		1	blank
0185	Reserve		1	blank
0188	Reserve		1	blank
0189	Reserve		1	blank
0190	Reserve		15	blank
0200	Reserve		8	blank
0210	Reserve		4	blank
0220	Reserve		1	blank
0230	Software I.D. Number		8	N
0240	Software Version Identifier		15	AN
0250	Reserved		2	blank
0260	Electronic Postmark Date		8	YYYYMMDD or blanks (YYYY = 2002)
0270	Electronic Postmark Time		4	HHMM or blanks (HH=00-23, MM=00-59)
0280	Electronic Postmark Time Zone		1	E = Eastern Time Zone, C = Central Time Zone, G = Greenwich Mean Time Zone, M = Mountain Time Zone, P = Pacific Time Zone, A = Alaskan Time Zone, H = Hawaiian Time Zone, or blank

# SUMMARY RECORD

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
<b>0290</b>	<b>Filler</b>		<b>48</b>	<b>blank</b>
	Record Terminus Character		1	Value "#"



**ETD RECAP RECORD**

Field No. -----	Identification -----	Form Ref. -----	Length -----	Field Description -----
	Byte Count		4	"0120"
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	Value "RECAPb"
0010	Reserve		8	blank
0020	Reserve		6	N
0030	Total ETD Document Count		6	N
0040	Electronic Transmitter Identification Number and Transmitter's Use Code		7	N
0050	Julian Day of Transmission		3	N (DDD)
0060	Transmission Sequence Number for Julian Day in (0050)		2	N
0070	Total ETD Documents Accepted		6	IRS Use Only
0080	Reserve		6	N
0090	Total ETD Documents Rejected		6	IRS Use Only
0100	Reserve		6	N
0110	Reserve		6	N
0120	IRS Computed ETD Document Count		6	N
0130	Filler		17	Blank
0140	Acknowledgement File GTX		20	Alpha-Numeric
	Record Terminus Character		1	Value "#"

Note: ETD Document Counts are for Forms 56, 2350, 2688, 4868 and 9465.  
The Payment Form is considered an attachment as described in Part III,  
Section 6, Attached Form Identification.

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
396	<ul style="list-style-type: none"><li>o Form 9465 if the Routing Transit Number (SEQ 0330) or Bank Account Number (SEQ 0340) is significant then Checking Account Indicator (SEQ 0350) or Savings Account Indicator (SEQ 0360) must equal "X". Both cannot equal "X".</li><li>o The Type of Account for Form 4868 Form Payment Payment (SEQ 0050) must contain "1" or "2".</li></ul>	Pg 14,33
397	<ul style="list-style-type: none"><li>o The Requested Payment Date for Form Payment (SEQ 0080) must be present and cannot be later than April 15, 2002 when a domestic payment is present.</li><li>o The Requested Payment Date (SEQ 0080) cannot be later than June 15, 2002 when a foreign payment is present.</li><li>o The Requested Payment Date for Form PMT (SEQ 0080) must be a valid date format (YYYYMMDD).</li></ul>	
490	<ul style="list-style-type: none"><li>o When Electronic Postmark is present, Year of Electronic Postmark Date (SEQ 0260) must equal the current processing year.</li></ul>	Pg 14
491	<ul style="list-style-type: none"><li>o When Electronic Postmark is present, the following three fields must be present: Electronic Postmark Date (SEQ 0260), Electronic Postmark Time (SEQ 0270), Electronic Postmark Time Zone (SEQ 0280). (For Authorized Electronic Postmark Transmitters only).</li></ul>	
668	<ul style="list-style-type: none"><li>o Self-Select PIN Program - The Primary Taxpayer is ineligible to participate in the Self-Select PIN Program since the Primary Taxpayer is a duplicate on the IRS File (See Part I).</li></ul>	
669	<ul style="list-style-type: none"><li>o Self-Select PIN Program - The Secondary Taxpayer is ineligible to participate in the Self-Select PIN Program since the Secondary Taxpayer is a duplicate on the IRS File (See Part I).</li></ul>	
670	<ul style="list-style-type: none"><li>o When the PIN Type Code (SEQ 0008) of Authentication Record is "S", then, Primary Date of Birth (SEQ 0010), Primary Prior Year AGI (SEQ 0020), Primary Taxpayer Signature (SEQ 0035), Signature Date (SEQ 0070) and Jurat/Disclosure Code (SEQ 0075) must be present.</li></ul>	
671	<ul style="list-style-type: none"><li>o When the PIN Type Code (SEQ 0008) of Authentication Record is "S" and Spouse PIN Number is present (SEQ 0340 for Form 2350, SEQ 0290 for Form 2688, SEQ 0400 for Form 9465), then, Spouse Date of Birth (SEQ 0040), Spouse Prior Year AGI (SEQ 0050), and Spouse Signature (SEQ 0065) must be present.</li></ul>	

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
674	o When the PIN Type Code (SEQ 0008) of Authentication Record is "P", "S" or "O", then, Taxpayer PIN Number (SEQ 0330 for Form 2350, SEQ 0280 for Form 2688, SEQ 0380 for Form 9465) must be (numeric and greater than zeroes) and must equal to Primary Taxpayer Signature (SEQ 0035) of Authentication Record.	
675	o When the PIN Type Code (SEQ 0008) of Authentication Record is "P", "S" or "O", and Spouse PIN Number (SEQ 0340 for Form 2350, SEQ 0290 for Form 2688, SEQ 0400 for Form 9465) is present, then, Spouse PIN Number must be (numeric and greater than zeroes) and must equal to Spouse Signature (SEQ 0065) of Authentication Record.	

